

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
North Newton School Corp (5945)

North Newton School Corp (5945)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,651,759	\$4,639,007	\$4,369,558	\$4,144,998	-3%	-5%
Group Health Insurance (222)	\$632,601	\$703,065	\$769,944	\$788,149	6%	2%
Noncertified Salaries (120)	\$355,483	\$374,607	\$395,394	\$374,881	1%	-5%
Social Security-Certified Employee Retirement (212)	\$343,459	\$338,887	\$320,017	\$296,706	-4%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$216,990	\$220,219	\$238,336	\$260,347	5%	9%
Purchased Property Services; Repairs and Maintenance Services (430)	\$107,136	\$114,049	\$197,245	\$240,416	22%	22%
Textbooks (630)	\$74,668	\$385,233	\$151,329	\$167,452	22%	11%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$0	\$79,698	N/A	N/A
Workers Compensation Insurance (225)	\$67,866	\$70,863	\$72,344	\$72,898	2%	1%
Dues and Fees (810)	\$114,574	\$93,179	\$90,259	\$69,712	-12%	-23%
Severance/Early Retirement Pay (213)	\$172,731	\$84,847	\$102,058	\$66,986	-21%	-34%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$53,918	\$55,064	\$54,873	\$53,528	0%	-2%
Operational Supplies (611)	\$108,230	\$47,500	\$78,780	\$53,313	-16%	-32%
Other General Supplies (615, 660 to 689)	\$60,968	\$43,205	\$54,740	\$50,842	-4%	-7%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$82,099	\$86,229	\$67,723	\$50,008	-12%	-26%
Transfer Tuition to Private Sources (563)	\$0	\$0	\$0	\$37,845	N/A	N/A
Group Life Insurance (221)	\$26,683	\$28,948	\$37,609	\$37,537	9%	0%
Telecommunications Equipment (745)	\$0	\$0	\$0	\$30,000	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$30,915	\$33,303	\$34,604	\$28,594	-2%	-17%
Computer Hardware (741)	\$3,204	\$35,558	\$12,680	\$19,737	58%	56%
Group Accident Insurance (223)	\$20,111	\$19,927	\$17,983	\$17,611	-3%	-2%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$8,333	\$7,681	\$12,842	\$13,787	13%	7%
Library Books (640)	\$8,756	\$6,286	\$14,181	\$11,826	8%	-17%
Unemployment compensation (230)	\$7,758	\$6,700	\$8,049	\$9,147	4%	14%
Equipment (730)	\$9,549	\$25,099	\$18,392	\$9,097	-1%	-51%
Connectivity (744)	\$9,112	\$59,276	\$15,467	\$6,965	-6%	-55%
Stipends (131)	\$0	\$0	\$0	\$5,187	N/A	N/A
Travel (580)	\$8,578	\$6,206	\$6,526	\$4,790	-14%	-27%
Other Technology Hardware (746)	\$1,200	\$0	\$10,728	\$4,531	39%	-58%
Periodicals (650)	\$4,081	\$3,734	\$2,144	\$3,586	-3%	67%
Licensed Employees Temporary Salaries (135)	\$68,777	\$19,975	\$46,023	\$3,132	-54%	-93%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$2,655	N/A	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$13,719	\$2,144	\$5,587	\$2,044	-38%	-63%
Public Employees Retirement Fund (214)	\$3,271	\$101	\$0	\$683	-32%	N/A
Purchased Property Services; Rentals (440)	\$0	\$0	\$0	\$50	N/A	N/A

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Nonlicensed Employees Temporary Salaries (136)	\$53,681	\$60,932	\$61,517	\$0	-100%	-100%
Purchased Professional and Technical Instruction Services (311)	\$42,057	\$0	\$0	\$0	-100%	N/A
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$67,726	\$0	N/A	-100%
Food Purchases (614)	\$1,654	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$7,363,920	\$7,571,823	\$7,334,659	\$7,018,738	-1%	-4%
Student Instructional Support						
Certified Salaries (110)	\$585,568	\$569,781	\$545,453	\$578,100	0%	6%
Noncertified Salaries (120)	\$248,427	\$246,427	\$247,208	\$257,850	1%	4%
Group Health Insurance (222)	\$81,240	\$104,122	\$113,476	\$115,932	9%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$54,244	\$51,158	\$49,231	\$48,464	-3%	-2%
Social Security-Certified Employee Retirement (212)	\$44,577	\$42,518	\$40,999	\$41,191	-2%	0%
Public Employees Retirement Fund (214)	\$16,356	\$18,913	\$22,289	\$25,311	12%	14%
Social Security-Noncertified Employee Retirement (211)	\$17,924	\$17,354	\$17,143	\$17,768	0%	4%
Workers Compensation Insurance (225)	\$11,146	\$11,770	\$12,040	\$12,369	3%	3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$9,155	\$9,581	\$9,137	\$9,293	0%	2%
Group Life Insurance (221)	\$4,423	\$5,119	\$6,929	\$7,161	13%	3%
Stipends (131)	\$0	\$0	\$0	\$7,062	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$1,081	\$916	\$30,123	\$6,873	59%	-77%
Operational Supplies (611)	\$9,185	\$5,507	\$6,710	\$6,151	-10%	-8%
Severance/Early Retirement Pay (213)	\$8,527	\$4,251	\$4,883	\$4,614	-14%	-6%
Postage and Postage Machine Rental (532)	\$5,391	\$4,016	\$5,133	\$4,448	-5%	-13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,069	\$2,257	\$2,242	\$4,157	19%	85%
Overtime Salaries (140)	\$24	\$9,671	\$6,927	\$4,138	264%	-40%
Group Accident Insurance (223)	\$3,563	\$3,418	\$3,423	\$3,495	0%	2%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$540	\$1,710	\$1,518	\$2,451	46%	61%
Dues and Fees (810)	\$1,119	\$1,050	\$1,580	\$2,119	17%	34%
Travel (580)	\$1,840	\$1,192	\$1,332	\$1,529	-5%	15%
Unemployment compensation (230)	\$1,146	\$809	\$1,076	\$1,449	6%	35%
Official Bond Premiums (525)	\$520	\$500	\$1,000	\$500	-1%	-50%
Nonlicensed Employees Temporary Salaries (136)	\$7,871	\$2,533	\$5,486	\$0	-100%	-100%
Terminal Leave (125)	\$0	\$0	\$6,499	\$0	N/A	-100%
Student Instructional Support Total	\$1,115,934	\$1,114,572	\$1,141,835	\$1,162,424	1%	2%
Overhead and Operational						
Noncertified Salaries (120)	\$1,322,068	\$1,366,707	\$1,365,810	\$1,357,225	1%	-1%

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Light and Power - Other than Heating and Cooling (625)	\$418,946	\$424,668	\$415,976	\$370,001	-3%	-11%
Purchased Property Services; Repairs and Maintenance Services (430)	\$250,018	\$292,541	\$366,594	\$321,313	6%	-12%
Group Health Insurance (222)	\$255,336	\$306,386	\$294,852	\$284,297	3%	-4%
Food Purchases (614)	\$257,279	\$274,817	\$316,692	\$276,866	2%	-13%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$254,707	\$264,110	N/A	4%
Gasoline and Lubricants (613)	\$156,469	\$218,859	\$186,148	\$201,414	7%	8%
Heating and Cooling for Buildings - Gas (622)	\$177,256	\$125,462	\$139,026	\$179,050	0%	29%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$142,384	\$138,287	\$139,751	\$144,535	0%	3%
Operational Supplies (611)	\$112,472	\$129,387	\$125,108	\$133,018	4%	6%
Social Security-Noncertified Employee Retirement (211)	\$101,274	\$103,884	\$100,469	\$100,901	0%	0%
Other Purchased Professional and Technical Services (319)	\$53,736	\$29,676	\$25,993	\$95,640	16%	268%
Certified Salaries (110)	\$193,248	\$194,322	\$157,497	\$91,340	-17%	-42%
Public Employees Retirement Fund (214)	\$55,087	\$59,751	\$65,478	\$73,889	8%	13%
Telephone (531)	\$5,081	\$9,804	\$31,967	\$41,197	69%	29%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$29,597	\$32,304	\$31,962	\$30,079	0%	-6%
Group Life Insurance (221)	\$16,500	\$18,815	\$24,528	\$24,536	10%	0%
Workers Compensation Insurance (225)	\$21,028	\$22,595	\$23,442	\$23,527	3%	0%
Nonlicensed Employees Temporary Salaries (136)	\$49,929	\$49,737	\$25,913	\$22,439	-18%	-13%
Dues and Fees (810)	\$6,962	\$10,132	\$11,136	\$14,130	19%	27%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Stipends (131)	\$0	\$0	\$0	\$12,373	N/A	N/A
Overtime Salaries (140)	\$23,667	\$18,854	\$12,116	\$11,448	-17%	-6%
Connectivity (744)	\$2,020	\$5,821	\$7,888	\$10,907	52%	38%
Travel (580)	\$7,946	\$9,235	\$9,059	\$9,361	4%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$9,690	\$9,746	\$6,142	\$9,264	-1%	51%
Utility Services Water and Sewage (411)	\$11,692	\$7,964	\$7,889	\$7,919	-9%	0%
Utility Services Removal of Refuse and Garbage (412)	\$10,035	\$8,328	\$8,343	\$7,587	-7%	-9%
Social Security-Certified Employee Retirement (212)	\$14,692	\$14,765	\$12,343	\$7,199	-16%	-42%
Unemployment compensation (230)	\$4,297	\$5,365	\$4,017	\$4,869	3%	21%
Advertising (540)	\$3,768	\$3,163	\$3,237	\$4,729	6%	46%
Group Accident Insurance (223)	\$5,138	\$5,055	\$4,677	\$4,520	-3%	-3%
Miscellaneous Objects (876 to 899)	\$4,934	\$3,238	\$2,225	\$4,427	-3%	99%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$4,155	\$4,511	\$4,005	\$4,394	1%	10%
Terminal Leave (125)	\$0	\$0	\$4,616	\$2,950	N/A	-36%
Printing and Binding (550)	\$2,773	\$2,447	\$4,023	\$2,304	-5%	-43%
Official Bond Premiums (525)	\$1,450	\$2,150	\$4,300	\$2,150	10%	-50%

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Purchased Services; Student Transportation Services (510)	\$0	\$2,380	\$1,751	\$1,893	N/A	8%
Postage and Postage Machine Rental (532)	\$2,891	\$2,327	\$5,808	\$1,002	-23%	-83%
Tires and Repairs (612)	\$7,940	\$986	\$5,970	\$801	-44%	-87%
Severance/Early Retirement Pay (213)	\$1,263	\$1,263	\$1,263	\$684	-14%	-46%
Bank Service Charges (871)	\$366	\$547	\$689	\$492	8%	-29%
Other purchased property services (490 to 499)	\$929	\$490	\$0	\$295	-25%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,029	\$3,045	\$3,030	\$117	-56%	-96%
Vehicles (731)	\$147,812	\$222,435	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$3,909,160	\$4,156,252	\$4,230,440	\$4,175,193	2%	-1%
Nonoperational						
Redemption of Principal (831)	\$1,095,000	\$1,455,000	\$1,495,000	\$1,527,500	9%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$98,046	\$677,729	\$565,149	\$1,173,689	86%	108%
Interest on Bonds or Notes (832)	\$933,041	\$768,051	\$736,851	\$719,916	-6%	-2%
Equipment (730)	\$204,384	\$124,009	\$247,488	\$180,791	-3%	-27%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$22,338	\$179,824	N/A	> 500%
Improvements Other Than Buildings (715)	\$160,586	\$76,501	\$106,794	\$122,486	-7%	15%
Certified Salaries (110)	\$56,544	\$54,411	\$65,175	\$91,264	13%	40%
Computer Hardware (741)	\$4,855	\$375,422	\$9,173	\$61,996	89%	> 500%
Purchased Property Services; Construction Services (450)	\$2,375,994	\$594,462	\$0	\$48,464	-62%	N/A
Noncertified Salaries (120)	\$72,518	\$74,106	\$62,617	\$36,069	-16%	-42%
Other Technology Hardware (746)	\$16,351	\$4,825	\$1,250	\$14,046	-4%	> 500%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$43,894	\$115,437	\$4,500	\$9,171	-32%	104%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$7,636	\$7,636	N/A	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,059	\$3,034	\$4,908	\$6,995	15%	43%
Social Security-Certified Employee Retirement (212)	\$4,326	\$4,158	\$4,896	\$6,982	13%	43%
Bank Service Charges (871)	\$2,500	\$0	\$750	\$3,000	5%	300%
Social Security-Noncertified Employee Retirement (211)	\$5,642	\$5,779	\$4,841	\$2,763	-16%	-43%
Workers Compensation Insurance (225)	\$1,866	\$1,932	\$1,933	\$2,036	2%	5%
Operational Supplies (611)	\$2,225	\$0	\$260	\$1,653	-7%	> 500%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$757	\$744	\$521	\$739	-1%	42%
Unemployment compensation (230)	\$443	\$193	\$363	\$348	-6%	-4%
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$0	\$347	N/A	N/A
Stipends (131)	\$0	\$0	\$0	\$91	N/A	N/A
Public Employees Retirement Fund (214)	\$0	\$0	\$0	\$6	N/A	N/A
Connectivity (744)	\$94,464	\$422,007	\$42,654	\$0	-100%	-100%

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Nonlicensed Employees Temporary Salaries (136)	\$1,742	\$1,590	\$788	\$0	-100%	-100%
Nonoperational Total	\$5,179,234	\$4,759,389	\$3,385,886	\$4,197,811	-5%	24%
Grand Total	\$17,568,248	\$17,602,037	\$16,092,820	\$16,554,167	-1%	3%